

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Community Services Fund

This fund is used to account for the community services block grant and Section 8 housing programs.

Special Aviation Fund

This fund is used to account for federal airport and other revenues and expenditures for the provision of capital improvements and equipment maintenance at the Blue Canyon Airport.

Auburn Advertising and Promotion Fund

This fund is used to account for transient occupancy taxes and other revenues collected on the western slope of the Sierra Nevada Mountains within Placer County and their expenditure to encourage tourism and business development in that area.

Fish and Game Fund

This fund is used to account for fines and forfeitures received under Section 13003 of the Fish and Game Code and their expenditure for the propagation and conservation of fish and wildlife.

North Lake Tahoe Transient Occupancy Tax Fund

This fund is used to account for taxes and other revenues collected in the North Lake Tahoe area and their expenditure to fund marketing, promotions, visitor services, public improvements and infrastructure projects in the North Lake Tahoe area.

Open Space Fund

This fund is used to account for revenues and expenditures used to implement strategies to preserve land resources, and further open space and natural resource goals of Placer County.

County Library Fund

This fund is used to account for taxes and other revenues collected throughout the County, excluding the cities of Roseville and Lincoln, which are restricted to fund the operation of libraries within those areas.

Fire Control Fund

This fund is used to account for revenues and expenditures of funds earmarked for fire protection services in the unincorporated areas of the County.

Special Programs Fund

This fund accounts for state revenues received and certain charges for services to fund special programs in the County.

NONMAJOR GOVERNMENTAL FUNDS (Continued)

Special Revenue Funds (Continued)

Lighting Districts Fund

This fund is used to account for taxes, assessments and other revenues collected in specific areas of the County, which are restricted to fund street lighting in the unincorporated areas of the County.

County Service Areas Fund

This fund is used to account for taxes, assessments and other revenues collected in specific areas of the County which are restricted to fund a County Service Area which provides services such as landscaping, flood control, parks and recreation, and drainage or to pay down debt incurred for public improvements in specific service areas of County-governed Special Districts.

Redevelopment Agency Housing Fund

This fund is used to account for tax sharing revenues and other revenues used to fund the County's redevelopment activities.

Housing Activities Fund

This fund is used to account for tax sharing revenues and other revenues used to fund the County's redevelopment activities.

Capital Projects Fund

Redevelopment Agency Economic Development Fund

This fund was established to account for resources used for acquisition and construction of major capital facilities within County redevelopment areas

Debt Service Fund

Debt Service Fund

This fund is used to account for accumulation of resources for, and payment of, principal and interest on the County's general long-term debt. This fund was established to centrally budget all County debt service payments. Amounts are transferred into this fund from the various funding sources before payments are made.

Permanent Fund

Tahoe City Endowment Fund

This fund is used to account for resources that are held by the County which are legally restricted to the extent that only earnings may be used for purposes that support Tahoe City programs.